

WC015 Swartland Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement April 2020

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for April 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

The COVID-19 pandemic will undoubtedly have a negative economic impact. Revenue sources such as service charges in the main will potentially be impacted due to the negative impact the lockdown will have on the ordinary consumer, etc. The municipality is acutely aware of this and will do everything within its power to manage resources responsibly by questioning the status quo as it cannot be business as usual.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for April 2020.

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating budgets

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 818 856 440	R 843 650 149	R 598 397 127	R 598 375 252	R -21 875	0%
Operating Expenditure	R 737 857 810	R 745 220 350	R 460 252 349	R 519 868 146	R 59 615 797	13%
Capital	R 143 857 572	R 140 815 524	R 111 029 840	R 77 355 806	R -33 674 034	-30%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	114 880	121 289	121 289	9 850	104 473	103 234	1 239	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	24 144	250 529	235 498	15 031	6%	290 458
Service charges - water revenue	59 743	56 497	56 497	4 651	55 667	49 052	6 615	13%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 643	36 664	35 950	714	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 218	22 958	22 332	626	3%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	83	1 257	1 276	(19)	-1%	1 606
Interest earned - external investments	40 174	40 920	42 237	351	9 751	10 113	(362)	-4%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	(0)	1 862	2 341	(479)	-20%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	2	242	411	(168)	-41%	32 800
Licences and permits	4 030	4 122	4 524	3	3 247	3 593	(346)	-10%	4 524
Agency services	4 373	4 300	4 600	-	3 485	3 797	(312)	-8%	4 600
Transfers and subsidies	130 093	112 666	117 454	-	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	1 057	10 135	9 648	487	5%	11 599
Gains on disposal of PPE	15 245	200	5 642	-	4 967	4 995	(29)	-1%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	46 002	596 772	578 052	18 721	3%	763 199

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2020.

- **Service charges - water revenue** stands at 13% above YTD budgeted projections due to an increase in water consumption.
- **Interest earned - outstanding debtors** stands at 20% below YTD budgeted projections due to the interest that was only billed after 7 May 2020 and will reflect next month as a result of the SASSA payment dates that was moved.
- **Fines, penalties and forfeits** stands at 41% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Revenue received for the month of April 2020 was **R46.002 million** whilst the overall YTD performance excluding capital transfers stands at **3%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	17 600	175 561	172 814	2 747	2%	219 772
Remuneration of councillors	10 369	11 112	11 112	881	8 664	9 060	(396)	-4%	11 112
Debt impairment	32 709	35 285	35 887	-	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	62 787	69 921	-	69 921	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	13 807	172 160	180 527	(8 367)	-5%	227 700
Other materials	25 940	34 680	35 219	679	10 984	18 261	(7 277)	-40%	35 219
Contracted services	86 794	62 217	66 602	4 039	46 874	43 828	3 046	7%	66 602
Transfers and subsidies	2 565	3 168	3 210	9	2 286	2 799	(513)	-18%	3 210
Other expenditure	26 098	38 308	39 159	1 568	23 692	26 142	(2 450)	-9%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	101 370	519 900	460 252	59 647	13%	745 220

- **The depreciation** run up until April 2020 was successfully recorded. The budget however is recorded in June and will be corrected in the special adjustment budget in June 2020.
- **Debt impairment** is budgeted for in June whilst there was bad debt written off in March 2020.
- **Other materials** stand at 40% below the YTD budgeted projections due to underspending on various line items.
- **Transfer and Subsidies** stands at 18 % below YTD budgeted projections due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these funds.
- Expenditure for the month of April 2020 was **R101.370 million** whilst the overall YTD performance stands at 13% above the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>	9 385	5 931	7 395	329	3 712	5 136	(1 424)	-28%	7 395
Executive and council	12	20	3	-	2	1	1	128%	3
Finance and administration	9 373	5 911	7 391	329	3 710	5 135	(1 425)	-28%	7 391
<i>Community and public safety</i>	21 222	4 840	7 998	449	2 652	6 708	(4 056)	-60%	7 998
Community and social services	1 079	910	210	-	67	190	(123)	-65%	210
Sport and recreation	14 555	2 928	6 083	392	1 698	4 957	(3 259)	-66%	6 083
Public safety	5 589	1 002	1 705	57	887	1 561	(674)	-43%	1 705
<i>Economic and environmental services</i>	19 911	55 552	39 513	6 700	21 451	35 112	(13 661)	-39%	39 513
Planning and development	3 403	34 058	9 147	1 031	2 966	7 941	(4 975)	-63%	9 147
Road transport	16 509	21 494	30 366	5 669	18 485	27 171	(8 686)	-32%	30 366
<i>Trading services</i>	41 512	77 535	85 909	3 185	49 528	64 073	(14 545)	-23%	85 909
Energy sources	15 203	19 244	22 484	203	16 734	20 246	(3 513)	-17%	22 484
Water management	14 797	7 145	15 180	198	11 843	13 044	(1 201)	-9%	15 180
Waste water management	9 031	44 628	42 984	2 785	16 098	25 519	(9 421)	-37%	42 984
Waste management	2 482	6 518	5 262	-	4 854	5 265	(411)	-8%	5 262
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	92 031	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816
Funded by:									
National Government	31 975	30 301	30 301	1 312	20 589	26 779	(6 191)	-23%	30 301
Provincial Government	13 863	36 860	48 150	4 056	22 516	31 134	(8 617)	-28%	48 150
Other transfers and grants	458	-	2 000	238	238	1 500	(1 262)	-84%	2 000
Transfers recognised - capital	46 297	67 161	80 451	5 606	43 343	59 413	(16 070)	-27%	80 451
Borrowing	-	22 631	-	-	-	-	-	-	-
Internally generated funds	45 735	54 065	60 365	5 058	34 001	51 617	(17 616)	-34%	60 365
Total Capital Funding	92 031	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816

- Capital expenditure for the month of April 2020 amounts to **R10 663 989**. The YTD actual of **R77 343 571 (54.93%)** compared to the total budget of **R140 815 524** has the real impact of causing bottle necks in the last quarter prior to year-end and has the very real potential of material under-performance as at year-end as the expenditure to date is not aligned to what was planned by the various directorates, with due regard for the current lock-down in the context of contractors that were not allowed to progress during this period.
- Commitments stands at **R5 310 890**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April					
Description of financial indicator	Basis of calculation	Budget Year 2019/20			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.5%	3.1%	1.3%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	15.7%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	10.5%	11.3%	10.5%
Gearing	Long Term Borrowing/ Funds & Reserves	62.1%	54.7%	64.1%	54.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	4:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	3:1	4:1	3:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94.4%	96.2%	86.8%	96.2%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	98.13%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	n/a	n/a	n/a	n/a
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	2.85%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	18.0%	4.36%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.9%	28.8%	29.4%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.3%	7.2%	7.3%	7.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.2%	13.3%	12.9%	13.3%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	10.7	11.73	0.41	11.73
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.6%	15.3%	18.3%	15.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.2	9.60	4.32	9.60

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.

- The annual debtors collection rate of **86.8%** is based on the year to date result and does not refer to the annual collection rate in the AFS as prescribed by Circular 71. A different formulae is used here.
- The electricity & water distribution losses for April is being investigated and not correct!

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M10 April								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	121 289	121 289	9 850	104 473	103 234	1 239	1%	121 289
Service charges	419 650	418 650	34 656	365 819	342 832	22 986	7%	418 650
Investment revenue	40 920	42 237	351	9 751	10 113	(362)	-4%	42 237
Transfers and subsidies	112 666	117 454	–	91 534	95 811	(4 277)	-4%	117 454
Other own revenue	57 170	63 569	1 145	25 195	26 061	(866)	-3%	63 569
Total Revenue (excluding capital transfers and contributions)	751 695	763 199	46 002	596 772	578 052	18 721	3%	763 199
Employee costs	217 514	219 772	17 600	175 561	172 814	2 747	2%	219 772
Remuneration of Councillors	11 112	11 112	881	8 664	9 060	(396)	-4%	11 112
Depreciation & asset impairment	88 293	88 293	62 787	69 921	–	69 921	#DIV/0!	88 293
Finance charges	18 581	13 156	–	6 791	6 689	103	2%	13 156
Materials and bulk purchases	262 380	262 919	14 486	183 144	198 788	(15 644)	-8%	262 919
Transfers and subsidies	3 168	3 210	9	2 286	2 799	(513)	-18%	3 210
Other expenditure	136 810	146 758	5 607	73 532	70 102	3 430	5%	146 758
Total Expenditure	737 858	745 220	101 370	519 900	460 252	59 647	13%	745 220
Surplus/(Deficit)	13 838	17 979	(55 368)	76 872	117 799	(40 927)	-35%	17 979
Transfers and subsidies - capital (monetary alloc	67 161	78 451	–	–	20 337	(20 337)	-100%	78 451
Contributions & Contributed assets	–	2 000	–	1 603	8	1 595	18953%	2 000
Surplus/(Deficit) after capital transfers & contributions	80 999	98 430	(55 368)	78 476	138 145	(59 669)	-43%	98 430
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	80 999	98 430	(55 368)	78 476	138 145	(59 669)	-43%	98 430
Capital expenditure & funds sources								
Capital expenditure	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816
Capital transfers recognised	67 161	80 451	5 606	43 343	59 413	(16 070)	-27%	80 451
Borrowing	22 631	–	–	–	–	–	–	–
Internally generated funds	54 065	60 365	5 058	34 001	51 617	(17 616)	-34%	60 365
Total sources of capital funds	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816
Financial position								
Total current assets	705 447	735 318		765 075				735 318
Total non current assets	2 010 958	2 015 733		1 955 129				2 015 733
Total current liabilities	157 848	163 403		152 994				163 403
Total non current liabilities	228 291	210 798		221 371				210 798
Community wealth/Equity	2 330 266	2 376 849		2 267 364				2 376 849
Cash flows								
Net cash from (used) operating	161 599	186 740	12 572	658 331	162 944	(495 387)	-304%	186 740
Net cash from (used) investing	(143 658)	(140 286)	–	4 967	(109 483)	(114 450)	105%	(140 286)
Net cash from (used) financing	35 585	(6 795)	(70)	(935)	(8 058)	(7 123)	88%	(6 795)
Cash/cash equivalents at the month/year end	548 629	564 986	–	662 362	570 729	(91 633)	-16%	534 762
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	10 855	3 295	1 579	1 137	886	3 040	12 372	74 775
Creditors Age Analysis								
Total Creditors	54	3	4	60	–	–	–	6 115

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	195 596	205 893	212 953	10 298	158 972	161 062	(2 090)	-1%	212 953
Executive and council	262	260	290	-	208	144	64	45%	290
Finance and administration	195 280	205 633	212 618	10 298	158 764	160 918	(2 154)	-1%	212 618
Internal audit	55	-	45	-	-	-	-		45
<i>Community and public safety</i>	93 449	87 285	103 673	(40)	4 352	6 424	(2 072)	-32%	103 673
Community and social services	14 975	14 807	16 881	40	934	1 057	(124)	-12%	16 881
Sport and recreation	9 031	4 374	4 419	(96)	3 050	4 321	(1 271)	-29%	4 419
Public safety	37 961	35 215	39 212	0	215	883	(668)	-76%	39 212
Housing	31 483	32 890	43 161	15	153	163	(10)	-6%	43 161
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	23 260	17 836	20 042	936	10 676	10 596	80	1%	20 042
Planning and development	3 586	3 586	3 592	936	3 761	2 826	935	33%	3 592
Road transport	19 674	14 250	16 450	-	6 915	7 770	(856)	-11%	16 450
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	476 183	507 814	506 954	34 805	424 352	420 291	4 061	1%	506 954
Energy sources	273 407	302 842	302 982	24 146	253 971	247 876	6 094	2%	302 982
Water management	91 418	77 935	77 935	4 754	72 433	65 245	7 188	11%	77 935
Waste water management	71 009	84 301	82 901	3 555	59 965	69 555	(9 590)	-14%	82 901
Waste management	40 349	42 736	43 136	2 350	37 984	37 615	369	1%	43 136
<i>Other</i>	26	28	28	2	23	24	(0)	-2%	28
Total Revenue - Functional	788 515	818 856	843 650	46 002	598 375	598 397	(22)	0%	843 650
Expenditure - Functional									
<i>Governance and administration</i>	104 760	128 875	128 959	11 529	91 615	91 742	(127)	0%	128 959
Executive and council	18 224	20 012	20 099	1 477	15 752	16 172	(420)	-3%	20 099
Finance and administration	84 957	107 120	106 900	9 934	74 511	74 050	460	1%	106 900
Internal audit	1 578	1 743	1 960	118	1 352	1 520	(167)	-11%	1 960
<i>Community and public safety</i>	124 822	108 211	117 358	10 011	67 238	57 722	9 516	16%	117 358
Community and social services	16 341	18 876	19 054	1 848	14 099	12 267	1 832	15%	19 054
Sport and recreation	21 506	25 065	24 795	3 190	18 566	16 424	2 142	13%	24 795
Public safety	56 630	61 734	65 653	3 994	28 741	27 401	1 340	5%	65 653
Housing	30 345	2 536	7 855	980	5 832	1 631	4 202	258%	7 855
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	69 194	65 131	66 623	24 345	52 932	27 723	25 208	91%	66 623
Planning and development	11 503	12 912	13 697	1 848	9 603	10 108	(505)	-5%	13 697
Road transport	57 690	52 219	52 926	22 497	43 329	17 615	25 714	146%	52 926
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	375 861	434 163	430 797	55 446	306 871	281 885	24 985	9%	430 797
Energy sources	231 428	265 248	265 704	25 336	203 185	198 968	4 217	2%	265 704
Water management	53 596	64 259	63 235	11 853	29 869	23 171	6 699	29%	63 235
Waste water management	57 391	68 142	63 152	14 392	45 090	32 940	12 150	37%	63 152
Waste management	33 445	36 515	38 707	3 865	28 726	26 807	1 919	7%	38 707
<i>Other</i>	1 342	1 477	1 483	39	1 244	1 180	64	5%	1 483
Total Expenditure - Functional	675 979	737 858	745 220	101 370	519 900	460 252	59 647	13%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(55 368)	78 476	138 145	(59 669)	-43%	98 430

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	9 988	10 953	11 015	6	541	1 344	(803)	-60%	11 015
Vote 2 - Civil Services	227 926	213 095	213 779	10 766	172 162	175 290	(3 128)	-2%	213 779
Vote 3 - Council	262	260	290	-	208	144	64	45%	290
Vote 4 - Electricity Services	282 509	302 842	302 982	24 146	253 971	247 876	6 094	2%	302 982
Vote 5 - Financial Services	193 702	204 060	210 819	10 230	157 885	159 358	(1 473)	-1%	210 819
Vote 6 - Development Services	43 374	43 562	55 938	854	6 543	5 897	646	11%	55 938
Vote 7 - Municipal Manager	55	-	45	-	-	-	-	-	45
Vote 8 - Protection Services	36 937	44 084	48 782	0	7 065	8 487	(1 422)	-17%	48 782
Total Revenue by Vote	794 752	818 856	843 650	46 002	598 375	598 397	(22)	0%	843 650
Expenditure by Vote									
Vote 1 - Corporate Services	29 944	31 437	33 255	2 178	24 389	24 598	(209)	-1%	33 255
Vote 2 - Civil Services	243 340	255 238	253 044	58 881	171 722	119 583	52 139	44%	253 044
Vote 3 - Council	15 113	16 973	17 037	981	13 112	13 689	(577)	-4%	17 037
Vote 4 - Electricity Services	245 854	279 164	279 776	26 844	212 408	208 860	3 547	2%	279 776
Vote 5 - Financial Services	35 850	50 937	47 435	3 276	34 614	34 063	551	2%	47 435
Vote 6 - Development Services	48 865	24 568	30 787	3 591	21 057	17 921	3 136	18%	30 787
Vote 7 - Municipal Manager	6 721	7 208	7 463	772	5 825	5 638	186	3%	7 463
Vote 8 - Protection Services	56 530	72 332	76 423	4 848	36 775	35 901	874	2%	76 423
Total Expenditure by Vote	682 216	737 858	745 220	101 370	519 900	460 252	59 647	13%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(55 368)	78 476	138 145	(59 669)	-43%	98 430

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	114 880	121 289	121 289	9 850	104 473	103 234	1 239	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	24 144	250 529	235 498	15 031	6%	290 458
Service charges - water revenue	59 743	56 497	56 497	4 651	55 667	49 052	6 615	13%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 643	36 664	35 950	714	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 218	22 958	22 332	626	3%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	83	1 257	1 276	(19)	-1%	1 606
Interest earned - external investments	40 174	40 920	42 237	351	9 751	10 113	(362)	-4%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	(0)	1 862	2 341	(479)	-20%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	2	242	411	(168)	-41%	32 800
Licences and permits	4 030	4 122	4 524	3	3 247	3 593	(346)	-10%	4 524
Agency services	4 373	4 300	4 600	-	3 485	3 797	(312)	-8%	4 600
Transfers and subsidies	130 093	112 666	117 454	-	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	1 057	10 135	9 648	487	5%	11 599
Gains on disposal of PPE	15 245	200	5 642	-	4 967	4 995	(29)	-1%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	46 002	596 772	578 052	18 721	3%	763 199
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	17 600	175 561	172 814	2 747	2%	219 772
Remuneration of councillors	10 369	11 112	11 112	881	8 664	9 060	(396)	-4%	11 112
Debt impairment	32 709	35 285	35 887	-	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	62 787	69 921	-	69 921	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	13 807	172 160	180 527	(8 367)	-5%	227 700
Other materials	25 940	34 680	35 219	679	10 984	18 261	(7 277)	-40%	35 219
Contracted services	86 794	62 217	66 602	4 039	46 874	43 828	3 046	7%	66 602
Transfers and subsidies	2 565	3 168	3 210	9	2 286	2 799	(513)	-18%	3 210
Other expenditure	26 098	38 308	39 159	1 568	23 692	26 142	(2 450)	-9%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	101 370	519 900	460 252	59 647	13%	745 220
Surplus/(Deficit)	66 173	13 838	17 979	(55 368)	76 872	117 799	(40 927)	(0)	17 979
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	78 451	-	-	20 337	(20 337)	(0)	78 451
Transfers and subsidies - capital (monetary allocations)	-	-	2 000	-	1 603	8	1 595	0	2 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	98 430	(55 368)	78 476	138 145			98 430
Surplus/(Deficit) attributable to municipality	112 536	80 999	98 430	(55 368)	78 476	138 145			98 430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(55 368)	78 476	138 145			98 430

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 2 - Civil Services		25 926	48 563	26 290	1 605	11 440	19 510	(8 070)	-41%	26 290
Vote 4 - Electricity Services		3 000	10 400	12 200	34	8 591	10 590	(1 999)	-19%	12 200
Vote 6 - Development Services		7 417	38 680	47 099	4 146	22 078	31 613	(9 534)	-30%	47 099
Total Capital Multi-year expenditure	4,7	36 343	97 643	85 589	5 786	42 109	61 713	(19 603)	-32%	85 589
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		2 523	128	2 228	(1)	83	108	(25)	-23%	2 228
Vote 2 - Civil Services		24 252	34 370	38 543	4 652	25 664	36 697	(11 033)	-30%	38 543
Vote 3 - Council		8	10	3	-	2	1	1	128%	3
Vote 4 - Electricity Services		12 804	9 484	11 019	168	8 481	10 332	(1 851)	-18%	11 019
Vote 5 - Financial Services		5 715	46	63	1	63	63	0	0%	63
Vote 6 - Development Services		4 795	1 166	1 666	-	53	555	(502)	-90%	1 666
Vote 7 - Municipal Manager		4	10	-	-	-	-	-	-	-
Vote 8 - Protection Services		5 589	1 002	1 705	57	887	1 561	(674)	-43%	1 705
Total Capital single-year expenditure	4	55 689	46 215	55 227	4 878	35 234	49 317	(14 083)	-29%	55 227
Total Capital Expenditure		92 031	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816
Capital Expenditure - Functional Classification										
Governance and administration		9 385	5 931	7 395	329	3 712	5 136	(1 424)	-28%	7 395
Executive and council		12	20	3	-	2	1	1	128%	3
Finance and administration		9 373	5 911	7 391	329	3 710	5 135	(1 425)	-28%	7 391
Community and public safety		21 222	4 840	7 998	449	2 652	6 708	(4 056)	-60%	7 998
Community and social services		1 079	910	210	-	67	190	(123)	-65%	210
Sport and recreation		14 555	2 928	6 083	392	1 698	4 957	(3 259)	-66%	6 083
Public safety		5 589	1 002	1 705	57	887	1 561	(674)	-43%	1 705
Economic and environmental services		19 911	55 552	39 513	6 700	21 451	35 112	(13 661)	-39%	39 513
Planning and development		3 403	34 058	9 147	1 031	2 966	7 941	(4 975)	-63%	9 147
Road transport		16 509	21 494	30 366	5 669	18 485	27 171	(8 686)	-32%	30 366
Trading services		41 512	77 535	85 909	3 185	49 528	64 073	(14 545)	-23%	85 909
Energy sources		15 203	19 244	22 484	203	16 734	20 246	(3 513)	-17%	22 484
Water management		14 797	7 145	15 180	198	11 843	13 044	(1 201)	-9%	15 180
Waste water management		9 031	44 628	42 984	2 785	16 098	25 519	(9 421)	-37%	42 984
Waste management		2 482	6 518	5 262	-	4 854	5 265	(411)	-8%	5 262
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816
Funded by:										
National Government		31 975	30 301	30 301	1 312	20 589	26 779	(6 191)	-23%	30 301
Provincial Government		13 863	36 860	48 150	4 056	22 516	31 134	(8 617)	-28%	48 150
Other transfers and grants		458	-	2 000	238	238	1 500	(1 262)	-84%	2 000
Transfers recognised - capital		46 297	67 161	80 451	5 606	43 343	59 413	(16 070)	-27%	80 451
Borrowing	6	-	22 631	-	-	-	-	-	-	-
Internally generated funds		45 735	54 065	60 365	5 058	34 001	51 617	(17 616)	-34%	60 365
Total Capital Funding		92 031	143 858	140 816	10 664	77 344	111 030	(33 686)	-30%	140 816

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		525 985	548 629	564 986	85 247	564 986
Call investment deposits		–	–	–	544 884	–
Consumer debtors		61 631	124 460	117 128	70 568	117 128
Other debtors		46 334	16 664	34 167	29 508	34 167
Current portion of long-term receivables		48	–	47	47	47
Inventory		17 634	15 694	18 989	34 821	18 989
Total current assets		651 631	705 447	735 318	765 075	735 318
Non current assets						
Long-term receivables		3	–	2	12	2
Investments		–	–	–	–	–
Investment property		45 091	48 621	44 232	45 081	44 232
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 905 800	1 961 379	1 969 852	1 907 943	1 969 852
Biological		–	–	–	–	–
Intangible		1 185	188	527	973	527
Other non-current assets		1 120	770	1 120	1 120	1 120
Total non current assets		1 953 198	2 010 958	2 015 733	1 955 129	2 015 733
TOTAL ASSETS		2 604 830	2 716 405	2 751 051	2 720 204	2 751 051
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9 689	13 298	10 018	–	10 018
Consumer deposits		12 751	11 224	14 447	13 800	14 447
Trade and other payables		95 253	124 442	131 456	133 487	131 456
Provisions		8 531	8 884	7 482	5 707	7 482
Total current liabilities		126 224	157 848	163 403	152 994	163 403
Non current liabilities						
Borrowing		119 987	151 735	107 983	122 916	107 983
Provisions		98 455	76 556	102 815	98 455	102 815
Total non current liabilities		218 443	228 291	210 798	221 371	210 798
TOTAL LIABILITIES		344 667	386 139	374 201	374 365	374 201
NET ASSETS	2	2 260 163	2 330 266	2 376 849	2 345 839	2 376 849
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 179 395	2 075 545	2 179 395
Reserves		191 819	244 227	197 455	191 819	197 455
TOTAL COMMUNITY WEALTH/EQUITY	2	2 260 163	2 330 266	2 376 849	2 267 364	2 376 849

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	114 880	115 225	120 517	7 563	80 353	88 588	(8 235)	-9%	120 517
Service charges	389 141	395 843	398 727	33 563	327 740	289 388	38 352	13%	398 727
Other revenue	52 934	29 572	36 443	160	445 685	16 485	429 200	2604%	36 443
Government - operating	130 093	112 666	117 454	942	109 260	111 956	(2 696)	-2%	117 454
Government - capital	45 838	67 161	80 451	1 700	59 652	53 541	6 111	11%	80 451
Interest	40 174	43 719	45 036	1	12 455	7 112	5 343	75%	45 036
Dividends			-			-	-		-
Payments									
Suppliers and employees	(585 585)	(580 837)	(595 522)	(31 357)	(370 384)	(392 251)	(21 867)	6%	(595 522)
Finance charges	(14 278)	(18 581)	(13 156)	-	(6 431)	(9 476)	(3 046)	32%	(13 156)
Transfers and Grants	(2 565)	(3 168)	(3 210)	-	-	(2 399)	(2 399)	100%	(3 210)
NET CASH FROM/(USED) OPERATING ACTIVITIES	170 634	161 599	186 740	12 572	658 331	162 944	(495 387)	-304%	186 740
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 469	200	532	-	4 967	-	4 967	#DIV/0!	532
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	(2 261)	-	(3)	-	-	-	-		(3)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	(86 933)	(143 858)	(140 816)	-	-	(109 483)	(109 483)	100%	(140 816)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95 738)	(143 658)	(140 286)	-	4 967	(109 483)	(114 450)	105%	(140 286)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	50 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	975	236	3 223	(70)	(935)	-	(935)	#DIV/0!	3 223
Payments									
Repayment of borrowing	(10 686)	(14 651)	(10 018)	-	-	(8 058)	(8 058)	100%	(10 018)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 711)	35 585	(6 795)	(70)	(935)	(8 058)	(7 123)	88%	(6 795)
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	39 659	12 502	662 362	45 402			39 659
Cash/cash equivalents at beginning:	460 799	495 102	525 327			525 327			495 102
Cash/cash equivalents at month/year end:	525 985	548 629	564 986		662 362	570 729			534 762

The Year TD actual for Other Revenue includes investments made and matured during the financial year. This amount will decrease as investments mature at year-end and will not reflect as an overspending.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 462	3 116	1 284	658	422	295	457	2 996	14 690	4 828	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 959	3 592	521	125	69	64	205	793	27 329	1 256	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8 521	2 151	796	440	353	268	1 819	4 337	18 685	7 216	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 183	1 140	375	187	150	132	279	2 139	7 586	2 887	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 454	834	311	168	142	127	279	2 104	6 420	2 820	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	22	7	1	1	1	1	2	65	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	41 611	10 855	3 295	1 579	1 137	886	3 040	12 372	74 775	19 014	-	-
2018/19 - totals only		35 168	7 025	1 601	1 322	954	2 045	3 023	10 348	61 487	17 693		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 716	821	42	27	22	18	164	77	2 887	308	-	-
Commercial	2300	18 724	2 237	430	167	155	93	144	599	22 549	1 158	-	-
Households	2400	21 171	7 797	2 823	1 385	960	774	2 732	11 696	49 338	17 547	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	41 611	10 855	3 295	1 579	1 137	886	3 040	12 372	74 775	19 014	-	-

Total Debtors has Increased from **R70 369 852** in March 2020 to **R 74 774 512** in April 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for April 2020 was **83.03%** compared to **99.94%** in March 2020. (Amounts received in the current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description R thousands	NT Code	Budget Year 2019/20									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 995	54	3	4	60	-	-	-	6 115	16 663
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 995	54	3	4	60	-	-	-	6 115	16 663

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Adonis Fencing	R 5 999.55	18.03.2020	Dispute with work done.	To be paid once dispute is resolved.
AL ABBOTT & ASSOCIATES	R 7 245.55	06.03.2020	Not all items were received.	To be paid once all items are received.
AVERDA SOUTH AFRICA	R 37 023.16	29.02.2020	Invoice lost in transfer process.	In payment process.
DR W M Van NIEKERK	R 3 036.00	06.12.2019	Job not completed, to be signed upon completion.	To be paid once invoice is signed.
KOORDOM	R 1 950.00	10.06.2019	Work not properly done.	To be paid once query is handled.
LATEGAN'S SAMENT WERKE	R 1 597.65	18.02.2020	Credit journal to be processed.	To be paid once credit note is received.
SafeQuip	R 3 992.80	15.01.2020	Account in credit, credit note exceeds invoice amount.	To be paid once query is handled.
Weskus Distrik Munisipal	R 57 953.11	30.06.2019	Query on the water meters.	To be paid once query is handled.

COVID-19: Emergency Purchases for April 2020

Supplier Name	Purchase Order Date	Deviation Type	Department	Total
Lumico (Pty) Ltd	2020-04-08	Emergency Item	Municipal Manager	R 16 100.00
Boland Toilet Services	2020-04-02	Emergency Item	Civil Engineering Services	R 8 008.01
Malmesbury Superspar	2020-04-16	Emergency Item	Protection Services	R 42 000.00
NH Civil Contractors	2020-04-06	Emergency Item	Development Services	R 44 000.00
Legg and Wessel	2020-04-30	Emergency Item	Development Services	R 227 700.00
				R 337 808.01

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7.68%	02/09/2019	60 000	794 836	(60 795)	–	–
STANDARD BANK	n/a	Call Account	Yes	Variable	4.95%	23/09/2019	12 000	451 141	–	–	12 451
NED BANK	81 Days	Fixed	Yes	Fixed	7.50%	22/11/2019	60 000	998 630	(60 999)	–	–
NED BANK	213 Days	Fixed	Yes	Fixed	8.200%	31/01/2020	60 000	2 871 123	(62 871)	–	–
NED BANK	364 Days	Fixed	Yes	Fixed	8.450%	30/06/2020	300 000	25 280 548	–	–	325 281
STANDARD BANK	304 Days	Fixed	Yes	Fixed	7.675%	30/06/2020	40 000	2 556 932	–	–	42 557
NED BANK	221 Days	Fixed	Yes	Fixed	8.00%	30/06/2020	50 000	2 421 918	–	–	52 422
ABSA	209 Days	Fixed	Yes	Fixed	7.627%	30/06/2020	50 000	2 183 621	–	–	52 184
STANDARD BANK	151 Days	Fixed	Yes	Fixed	7.55%	30/06/2020	70 000	2 186 397	–	–	72 186
STANDARD BANK	82 Days	Fixed	Yes	Fixed	6.29%	30/06/2020	22 884	323 270	–	–	23 207
Municipality sub-total							724 884	40 068 415	(184 665)	–	580 288
TOTAL INVESTMENTS AND INTEREST							724 884	40 068 415	(184 665)	–	580 288

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	94 852	94 852	-	94 852	94 852	-		94 852
Local Government Equitable Share	91 534	91 534	-	91 534	91 534	-		91 534
Finance Management	1 550	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 768	1 768	-	1 768	1 768	-		1 768
Provincial Government:	17 564	21 641	-	18 657	18 657	-		21 641
Municipal Accreditation and Capacity Building Grant	224	224	-	-	-	-		224
Human Settlements	-	5 039	-	1 243	1 243	-		5 039
Libraries	9 557	9 557	-	9 557	9 557	-		9 557
Proclaimed Roads Subsidy	5 084	5 084	-	5 084	5 084	-		5 084
Financial Management Support Grant: Student Bursaries	379	379	-	379	379	-		379
Financial Management Support Grant: mSCOA	330	330	-	330	330	-		330
Thusong Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	954	-	1 990	1 990	-		954
Community Development Workers		74	-	74	74			74
Other grant providers:	250	250	-	149	149	-		250
LG Seta	250	250	-	-	-	-		250
Sondeza Youth Camp Contributions	-		-	149	149	-		
Total Operating Transfers and Grants	112 666	116 742	-	113 658	113 658	-		116 742
Capital Transfers and Grants								
National Government:	30 301	30 301	8 501	30 301	30 301	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	8 501	21 301	21 301	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	4 000	4 000	-		4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	-	5 000	5 000	-		5 000
Provincial Government:	36 860	48 150	1 700	52 286	52 286	-		48 150
Human Settlements	32 480	41 094	1 700	46 532	46 532	-		41 094
RSEP/VPUU Municipal Projects	4 000	4 000	-	4 000	4 000	-		4 000
Libraries	50	50	-	50	50	-		50
Upgrading of Tennis & Netball Courts	320	320	-	320	320	-		320
Establishment of a K9 Unit	10	1 046	-	10	10			1 046
Greenest Municipality Competition		140	-	140	140			140
Proclaimed Roads Subsidy		1 500	-	1 234	1 234			1 500
Total Capital Transfers and Grants	67 161	78 451	10 201	82 587	82 587	-		78 451
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	195 193	10 201	196 245	196 245	-		195 193

Note: Grants received are based on National Treasury's transfer schedule.

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	94 852	94 852	5 304	57 123	68 942	(11 818)	-17.1%	94 852
Local Government Equitable Share	91 534	91 534	5 257	54 698	66 188	(11 491)	-17.4%	91 534
Finance Management	1 550	1 550	47	658	985	(328)	-33.3%	1 550
EPWP Incentive	1 768	1 768	-	1 768	1 768	-		1 768
Provincial Government:	17 564	24 687	1 294	13 769	10 413	3 356	32.2%	24 687
Municipal Accreditation and Capacity Building Grant	224	224	19	187	187	-		224
Libraries	9 557	9 557	998	7 611	5 902	1 709	29.0%	9 557
Proclaimed Roads Subsidy	5 084	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	379	-	132	316	(184)	-58.3%	379
Financial Management Support Grant: mSCOA	330	330	20	300	56	244	435.1%	330
Thusong Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	3 895	251	2 032	3 862	(1 830)	-47.4%	3 895
Human Settlements	-	5 039	-	3 401	27	3 374	12480.1%	5 039
Community Development Workers	-	74	0	4	34	(30)	-89.5%	74
Financial Management Support Grant: Risk Management	-	45	-	45	(11)	56	-510.0%	45
LG Internship Grant	-	60	6	59	40	19	46.8%	60
-	-	-	-	-	-	-		-
Other grant providers:	250	250	-	250	250	-		250
LG Seta	250	250	-	250	250	-		250
Total operating expenditure of Transfers and Grants:	112 666	119 789	6 597	71 142	79 604	(8 462)	-10.6%	119 789
Capital expenditure of Transfers and Grants								
National Government:	30 301	30 301	1 312	20 589	26 779	(6 191)	-23.1%	30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	1 278	12 834	18 379	(5 545)	-30.2%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	22	2 932	3 600	(668)	-18.6%	4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	12	4 822	4 800	22	0.5%	5 000
-	-	-	-	-	-	-		-
Provincial Government:	36 860	48 150	4 057	22 376	31 134	(8 757)	-28.1%	48 150
Human Settlements	32 480	41 094	3 570	20 995	25 808	(4 813)	-18.6%	41 094
RSEP/VPUU Municipal Projects	4 000	4 000	338	499	2 900	(2 401)	-82.8%	4 000
Libraries	50	50	-	31	30	1	2.8%	50
Upgrading of Tennis & Netball Courts	320	320	-	290	320	(29)	-9.2%	320
Establishment of a K9 Unit	10	1 046	8	561	946	(385)	-40.7%	1 046
Greenest Municipality Competition	-	140	140	-	130	(130)	-100.0%	140
Proclaimed Roads Subsidy	-	1 500	-	-	1 000	(1 000)	-100.0%	1 500
Total capital expenditure of Transfers and Grants	67 161	78 451	5 368	42 965	57 913	(14 948)	-25.8%	78 451
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	198 240	11 966	114 107	137 517	(23 410)	-17.0%	198 240

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
Provincial Government:		4 093	259	2 679	1 413	34.5%
Financial Management Support Grant: Risk Management		45	-	45	-	
Local Government Internship Grant		60	-	42	18	30.0%
Establishment of a K9 Unit		3 987	259	2 592	1 395	35.0%
					-	
Total operating expenditure of Approved Roll-overs		4 093	259	2 679	1 413	34.5%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 093	259	2 679	1 413	34.5%

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April								
Summary of Employee and Councillor remuneration	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 430	7 430	584	5 725	6 059	(334)	-6%	7 430
Pension and UIF Contributions	1 018	1 018	81	792	830	(38)	-5%	1 018
Medical Aid Contributions	251	251	14	211	205	6	3%	251
Motor Vehicle Allowance	1 310	1 310	117	1 172	1 068	104	10%	1 310
Cellphone Allowance	1 102	1 102	85	766	899	(133)	-15%	1 102
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	11 112	11 112	881	8 664	9 060	(396)	-4%	11 112
Senior Managers of the Municipality								
Basic Salaries and Wages	7 947	7 947	1 255	7 111	6 747	364	5%	7 947
Pension and UIF Contributions	1 455	1 455	117	1 170	1 213	(43)	-4%	1 455
Medical Aid Contributions	265	265	38	357	221	136	62%	265
Motor Vehicle Allowance	1 055	1 055	87	865	879	(14)	-2%	1 055
Cellphone Allowance	304	304	24	238	253	(15)	-6%	304
Other benefits and allowances	174	174	16	152	145	7	5%	174
Payments in lieu of leave	-	27	-	-	-	-		27
Long service awards	87	87	-	-	72	(72)	-100%	87
Post-retirement benefit obligations	842	842	-	-	-	-		842
Sub Total - Senior Managers of Municipality	12 130	12 157	1 535	9 893	9 531	363	4%	12 157
Other Municipal Staff								
Basic Salaries and Wages	123 864	125 871	10 626	103 460	103 307	153	0%	125 871
Pension and UIF Contributions	23 315	23 315	1 916	18 914	18 260	654	4%	23 315
Medical Aid Contributions	12 507	12 507	864	8 304	8 116	188	2%	12 507
Overtime	8 531	8 596	1 219	8 969	7 289	1 680	23%	8 596
Motor Vehicle Allowance	5 040	5 040	428	4 183	4 200	(17)	0%	5 040
Cellphone Allowance	427	433	43	423	360	63	18%	433
Housing Allowances	1 560	1 560	124	1 258	1 243	15	1%	1 560
Other benefits and allowances	21 791	21 971	1 097	19 512	19 217	295	2%	21 971
Payments in lieu of leave	2 378	2 351	-	8	-	8	#DIV/0!	2 351
Long service awards	1 552	1 552	(16)	225	1 294	(1 069)	-83%	1 552
Post-retirement benefit obligations	4 418	4 418	(237)	413	-	413	#DIV/0!	4 418
Sub Total - Other Municipal Staff	205 384	207 616	16 065	165 668	163 283	2 385	1%	207 616
Total Parent Municipality	228 626	230 884	18 481	184 225	181 874	2 351	1%	230 884
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	230 884	18 481	184 225	181 874	2 351	1%	230 884
% increase								
TOTAL MANAGERS AND STAFF	217 514	219 772	17 600	175 561	172 814	2 747	2%	219 772

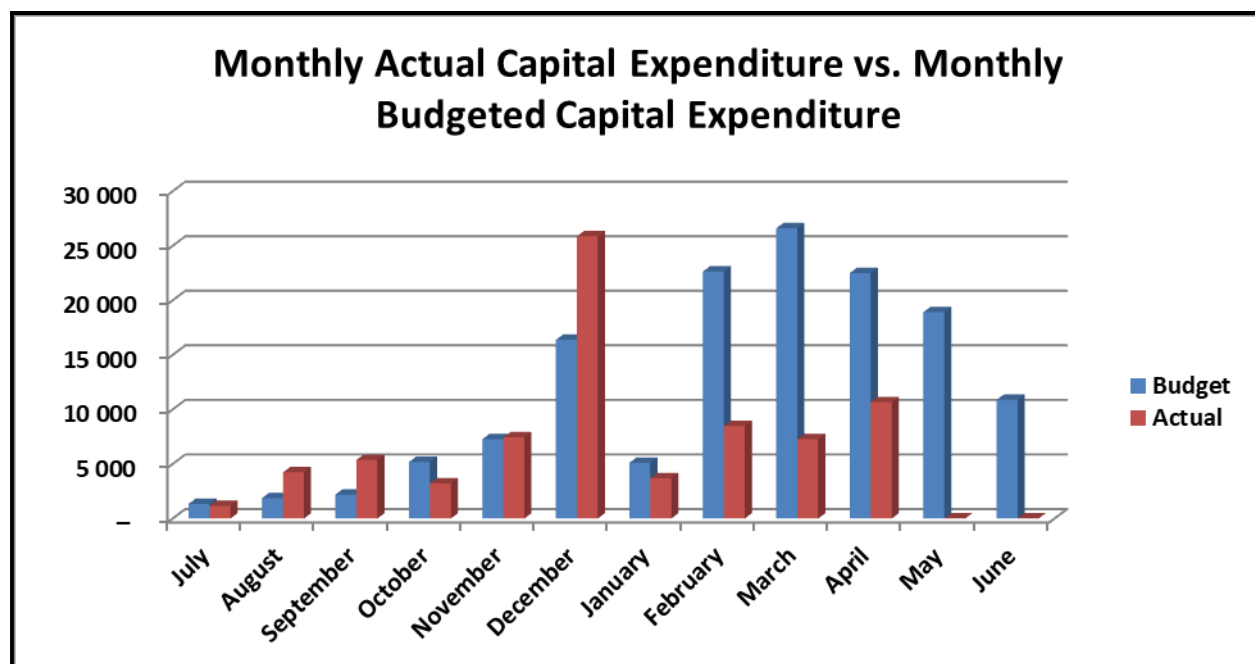
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	678	5 323	1 331	1 153	1 153	1 331	179	13.4%	1%
August	2 423	7 687	1 873	4 232	5 384	3 205	(2 180)	-68.0%	4%
September	3 510	8 070	2 196	5 370	10 755	5 401	(5 354)	-99.1%	7%
October	10 452	9 734	5 172	3 219	13 973	10 573	(3 401)	-32.2%	10%
November	7 592	14 875	7 275	7 443	21 417	17 847	(3 569)	-20.0%	15%
December	11 304	7 148	16 366	25 863	47 279	34 213	(13 066)	-38.2%	33%
January	3 656	18 389	5 096	3 681	50 961	39 309	(11 651)	-29.6%	35%
February	2 786	18 443	22 627	8 461	59 422	61 936	2 515	4.1%	41%
March	9 832	19 817	26 601	7 258	66 680	88 537	21 857	24.7%	46%
April	8 826	12 408	22 493	10 664	77 344	111 030	33 686	30.3%	54%
May	10 847	11 941	18 904	–		129 934	–		
June	20 126	10 025	10 881	–		140 816	–		
Total Capital expenditure	92 031	143 858	140 816	77 344					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		26 308	10 744	36 405	3 076	22 818	25 458	2 640	10.4%	36 405
Roads Infrastructure		538	1 700	9 688	1 241	6 408	6 993	585	8.4%	9 688
Roads		538	1 700	9 688	1 241	6 408	6 993	585	8.4%	9 688
Electrical Infrastructure		7 620	6 300	9 540	176	5 464	7 862	2 398	30.5%	9 540
Power Plants		–	–	140	140	140	130	(10)	-7.7%	140
MV Substations		2 653	550	550	–	107	350	243	69.4%	550
LV Networks		4 967	5 750	8 850	36	5 217	7 382	2 165	29.3%	8 850
Water Supply Infrastructure		11 572	1 214	6 168	155	3 176	4 033	858	21.3%	6 168
Boreholes		500	–	–	–	–	–	–	–	–
Reservoirs		11 022	464	464	–	38	464	426	91.9%	464
Distribution		50	500	5 454	155	3 138	3 319	181	5.5%	5 454
Distribution Points		–	250	250	–	–	250	250	100.0%	250
Sanitation Infrastructure		6 578	1 030	10 508	1 504	7 270	6 070	(1 200)	-19.8%	10 508
Reticulation		6 578	1 030	10 508	1 504	7 270	6 070	(1 200)	-19.8%	10 508
Solid Waste Infrastructure		–	500	500	–	500	500	–	–	500
Waste Drop-off Points		–	500	500	–	500	500	–	–	500
Community Assets		9 580	10 070	11 771	971	3 590	9 371	5 781	61.7%	11 771
Community Facilities		3 322	6 500	5 400	492	701	4 000	3 299	82.5%	5 400
Centres		–	700	–	–	–	–	–	–	–
Cemeteries/Crematoria		788	–	–	–	–	–	–	–	–
Police		250	–	–	–	–	–	–	–	–
Parks		–	700	700	154	201	700	499	71.2%	700
Public Open Space		403	5 100	4 100	338	499	2 900	2 401	82.8%	4 100
Public Ablution Facilities		692	–	–	–	–	–	–	–	–
Markets		–	–	600	–	–	400	400	100.0%	600
Taxi Ranks/Bus Terminals		1 189	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		6 258	3 570	6 371	479	2 889	5 371	2 482	46.2%	6 371
Indoor Facilities		4 773	3 550	6 150	479	2 868	5 250	2 382	45.4%	6 150
Outdoor Facilities		1 486	20	221	–	21	121	100	82.6%	221
Other assets		10 632	31 780	18 736	702	4 950	11 787	6 837	58.0%	18 736
Operational Buildings		5 135	–	350	8	8	250	242	96.7%	350
Municipal Offices		–	–	–	8	8	250	242	96.7%	–
Capital Spares		5 135	–	350	–	–	–	–	–	350
Housing		5 497	31 780	18 386	693	4 942	11 537	6 595	57.2%	18 386
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		5 497	31 780	18 386	693	4 942	11 537	6 595	57.2%	18 386
Computer Equipment		671	570	665	–	315	638	323	50.6%	665
Computer Equipment		671	570	665	–	315	638	323	50.6%	665
Furniture and Office Equipment		160	194	194	1	148	172	24	13.7%	194
Furniture and Office Equipment		160	194	194	1	148	172	24	13.7%	194
Machinery and Equipment		7 276	6 891	6 067	49	3 894	5 938	2 044	34.4%	6 067
Machinery and Equipment		7 276	6 891	6 067	49	3 894	5 938	2 044	34.4%	6 067
Transport Assets		3 243	1 142	1 230	–	1 230	1 225	(5)	-0.4%	1 230
Transport Assets		3 243	1 142	1 230	–	1 230	1 225	(5)	-0.4%	1 230
Land		–	–	2 100	–	–	–	–	–	2 100
Land		–	–	2 100	–	–	–	–	–	2 100
Total Capital Expenditure on new assets	1	57 871	61 391	77 168	4 799	36 946	54 589	17 644	32.3%	77 168

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10										
April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 487	25 434	30 184	4 433	22 826	29 522	6 696	22.7%	30 184
Roads Infrastructure		–	15 000	16 500	4 428	9 410	16 000	6 590	41.2%	16 500
Roads		–	15 000	16 500	4 428	9 410	16 000	6 590	41.2%	16 500
Electrical Infrastructure	697	5 500	5 500	5 500	4	5 231	5 338	107	2.0%	5 500
MV Substations		–	4 900	5 100	–	4 916	4 868	(48)	-1.0%	5 100
MV Networks		–	300	100	4	69	175	106	60.8%	100
LV Networks	697	300	300	300	–	247	295	48	16.4%	300
Water Supply Infrastructure	2 587	4 934	8 184	8 184	–	8 184	8 184	–	–	8 184
Distribution	2 587	4 934	8 184	8 184	–	8 184	8 184	–	–	8 184
Sanitation Infrastructure	2 203	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	2 203	–	–	–	–	–	–	–	–	–
Community Assets		–	850	549	87	410	549	139	25.4%	549
Community Facilities		–	550	250	87	140	250	110	44.0%	250
Public Ablution Facilities		–	550	250	87	140	250	110	44.0%	250
Sport and Recreation Facilities		–	300	299	–	269	299	30	9.9%	299
Outdoor Facilities		–	300	299	–	269	299	30	9.9%	299
Other assets		–	500	500	–	–	500	500	100.0%	500
Operational Buildings		–	500	500	–	–	500	500	100.0%	500
Yards		–	500	500	–	–	500	500	100.0%	500
Total Capital Expenditure on renewal of existing ass	1	5 487	26 784	31 233	4 519	23 235	30 571	7 336	24.0%	31 233

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10										
April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		21 218	54 332	31 710	1 346	16 734	25 165	8 431	33.5%	31 710
Roads Infrastructure		14 416	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Roads		13 978	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Road Furniture		438	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 820	1 820	4	1 592	1 820	228	12.5%	1 820
Storm water Conveyance		–	1 820	1 820	4	1 592	1 820	228	12.5%	1 820
Electrical Infrastructure		6 081	5 950	5 950	22	4 768	5 585	817	14.6%	5 950
MV Substations		2 945	–	–	–	–	–	–		–
LV Networks		3 136	5 950	5 950	22	4 768	5 585	817	14.6%	5 950
Water Supply Infrastructure		599	500	500	43	169	500	331	66.2%	500
Distribution		599	500	500	43	169	500	331	66.2%	500
Sanitation Infrastructure		–	38 898	17 276	1 278	4 614	11 096	6 481	58.4%	17 276
Waste Water Treatment Works		–	38 898	17 276	1 278	4 614	11 096	6 481	58.4%	17 276
Solid Waste Infrastructure		122	4 500	4 500	–	4 338	4 500	162	3.6%	4 500
Waste Transfer Stations		122	4 500	4 500	–	4 338	4 500	162	3.6%	4 500
Community Assets		7 167	1 350	705	–	429	705	276	39.2%	705
Community Facilities		3 122	50	50	–	47	50	3	6.9%	50
Police		3 122	–	–	–	–	–	–		–
Public Ablution Facilities		–	50	50	–	47	50	3	6.9%	50
Sport and Recreation Facilities		4 045	1 300	655	–	382	655	273	41.6%	655
Outdoor Facilities		4 045	1 300	655	–	382	655	273	41.6%	655
Machinery and Equipment		154	–	–	–	–	–	–		–
Machinery and Equipment		154	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	28 672	55 682	32 415	1 346	17 163	25 870	8 707	33.7%	32 415

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41 137	39 102	40 220	2 419	32 968	31 477	(1 491)	-4.7%	40 220
Roads Infrastructure		16 168	10 634	10 692	419	9 507	7 278	(2 229)	-30.6%	10 692
Roads		15 695	10 573	10 632	419	9 482	7 242	(2 240)	-30.9%	10 632
Road Furniture		473	61	61	-	25	36	11	30.8%	61
Storm water Infrastructure		14 251	16 174	16 209	1 191	12 697	13 129	432	3.3%	16 209
Storm water Conveyance		14 251	16 174	16 209	1 191	12 697	13 129	432	3.3%	16 209
Electrical Infrastructure		2 192	2 398	2 393	110	1 963	2 040	77	3.8%	2 393
MV Substations		173	144	144	1	118	110	(8)	-7.1%	144
LV Networks		2 019	2 253	2 248	109	1 844	1 929	85	4.4%	2 248
Water Supply Infrastructure		-	-	1 103	15	1 057	974	(83)	-8.5%	1 103
Reservoirs		-	-	954	15	935	875	(60)	-6.8%	954
Pump Station -Water		-	-	2	-	1	0	(0)	-118.1%	2
Distribution		-	-	148	-	121	98	(23)	-23.0%	148
Sanitation Infrastructure		2 558	3 390	3 349	47	2 313	2 961	648	21.9%	3 349
Pump Station		545	883	811	8	411	384	(27)	-7.0%	811
Waste Water Treatment Works		2 012	2 507	2 537	40	1 902	2 577	675	26.2%	2 537
Solid Waste Infrastructure		5 969	6 507	6 474	638	5 432	5 095	(337)	-6.6%	6 474
Landfill Sites		5 969	6 507	6 474	638	5 432	5 095	(337)	-6.6%	6 474
Community Assets		2 261	2 288	2 883	12	2 115	2 331	216	9.3%	2 883
Community Facilities		1 641	1 655	2 018	10	1 610	1 730	120	6.9%	2 018
Halls		364	752	239	-	202	248	46	18.5%	239
Centres		1 055	698	1 564	10	1 278	1 336	58	4.3%	1 564
Libraries		49	50	50	-	11	35	24	67.9%	50
Cemeteries/Crematoria		84	75	86	-	73	58	(15)	-25.9%	86
Parks		89	80	78	0	45	53	7	14.2%	78
Sport and Recreation Facilities		620	633	865	2	505	601	96	15.9%	865
Indoor Facilities		91	100	100	2	29	65	36	55.9%	100
Outdoor Facilities		529	533	765	-	477	536	60	11.1%	765
Other assets		1 824	4 792	3 507	390	2 442	2 578	136	5.3%	3 507
Operational Buildings		871	710	814	3	765	799	34	4.2%	814
Municipal Offices		871	710	814	3	765	799	34	4.2%	814
Housing		953	4 082	2 693	387	1 677	1 779	102	5.7%	2 693
Staff Housing		52	182	86	3	55	67	13	18.6%	86
Social Housing		901	3 900	2 607	384	1 623	1 712	89	5.2%	2 607
Intangible Assets		2 121	2 947	3 009	109	1 360	2 431	1 071	44.1%	3 009
Licences and Rights		2 121	2 947	3 009	109	1 360	2 431	1 071	44.1%	3 009
Computer Software and Applications		2 121	2 947	3 009	109	1 360	2 431	1 071	44.1%	3 009
Computer Equipment		219	419	401	13	144	203	59	28.9%	401
Computer Equipment		219	419	401	13	144	203	59	28.9%	401
Furniture and Office Equipment		40	61	54	4	21	27	6	21.9%	54
Furniture and Office Equipment		40	61	54	4	21	27	6	21.9%	54
Machinery and Equipment		825	937	942	20	670	758	89	11.7%	942
Machinery and Equipment		825	937	942	20	670	758	89	11.7%	942
Transport Assets		4 772	4 134	4 270	367	3 944	3 871	(73)	-1.9%	4 270
Transport Assets		4 772	4 134	4 270	367	3 944	3 871	(73)	-1.9%	4 270
Total Repairs and Maintenance Expenditure	1	53 201	54 681	55 286	3 334	43 664	43 676	11	0.0%	55 286

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April									
Description	Ref	Budget Year 2019/20							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		70 182	70 182	53 228	59 259	-	(59 259)	#DIV/0!	70 182
Roads Infrastructure		23 071	23 071	17 808	19 823	-	(19 823)	#DIV/0!	23 071
Roads		1 479	1 479	17 330	19 290	-	(19 290)	#DIV/0!	1 479
Road Structures		21 187	21 187	137	152	-	(152)	#DIV/0!	21 187
Road Furniture		405	405	342	380	-	(380)	#DIV/0!	405
Storm water Infrastructure		4 312	4 312	3 408	3 793	-	(3 793)	#DIV/0!	4 312
Drainage Collection		836	836	611	680	-	(680)	#DIV/0!	836
Storm water Conveyance		3 387	3 387	2 796	3 113	-	(3 113)	#DIV/0!	3 387
Attenuation		89	89	-	-	-	-		89
Electrical Infrastructure		12 389	12 389	9 492	10 574	-	(10 574)	#DIV/0!	12 389
Power Plants		3	3	2	2	-	(2)	#DIV/0!	3
HV Transmission Conductors		36	36	27	30	-	(30)	#DIV/0!	36
MV Substations		1 904	1 904	1 465	1 637	-	(1 637)	#DIV/0!	1 904
MV Switching Stations		1 134	1 134	863	961	-	(961)	#DIV/0!	1 134
MV Networks		7 109	7 109	5 334	5 940	-	(5 940)	#DIV/0!	7 109
LV Networks		1 987	1 987	1 641	1 826	-	(1 826)	#DIV/0!	1 987
Capital Spares		216	216	159	177	-	(177)	#DIV/0!	216
Water Supply Infrastructure		13 537	13 537	10 378	11 553	-	(11 553)	#DIV/0!	13 537
Dams and Weirs		266	266	200	222	-	(222)	#DIV/0!	266
Boreholes		158	158	11	12	-	(12)	#DIV/0!	158
Reservoirs		2 753	2 753	1 728	1 923	-	(1 923)	#DIV/0!	2 753
Pump Stations		578	578	459	511	-	(511)	#DIV/0!	578
Water Treatment Works		146	146	65	73	-	(73)	#DIV/0!	146
Bulk Mains		240	240	899	1 000	-	(1 000)	#DIV/0!	240
Distribution		9 396	9 396	7 017	7 811	-	(7 811)	#DIV/0!	9 396
Sanitation Infrastructure		16 519	16 519	11 883	13 227	-	(13 227)	#DIV/0!	16 519
Pump Station		54	54	11 343	12 627	-	(12 627)	#DIV/0!	54
Reticulation		493	493	540	601	-	(601)	#DIV/0!	493
Waste Water Treatment Works		8 999	8 999	-	-	-	-		8 999
Outfall Sewers		6 907	6 907	-	-	-	-		6 907
Toilet Facilities		67	67	-	-	-	-		67
Solid Waste Infrastructure		355	355	259	288	-	(288)	#DIV/0!	355
Landfill Sites		127	127	199	221	-	(221)	#DIV/0!	127
Waste Transfer Stations		87	87	-	-	-	-		87
Waste Drop-off Points		141	141	60	67	-	(67)	#DIV/0!	141
Rail Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April									
Description	Ref	Budget Year 2019/20							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Community Assets		5 183	5 183	3 450	3 840	-	(3 840)	#DIV/0!	5 183
Community Facilities		3 811	3 811	1 604	1 786	-	(1 786)	#DIV/0!	3 811
Halls		471	471	496	552	-	(552)	#DIV/0!	471
Clinics/Care Centres		1 443	1 443	303	338	-	(338)	#DIV/0!	1 443
Museums		134	134	11	13	-	(13)	#DIV/0!	134
Libraries		530	530	378	420	-	(420)	#DIV/0!	530
Cemeteries/Crematoria		910	910	169	188	-	(188)	#DIV/0!	910
Public Open Space		-	-	150	167	-	(167)	#DIV/0!	-
Nature Reserves		-	-	-	-	-	-		-
Public Ablution Facilities		324	324	93	103	-	(103)	#DIV/0!	324
Taxi Ranks/Bus Terminals		-	-	4	4	-	(4)	#DIV/0!	-
Sport and Recreation Facilities		1 372	1 372	1 846	2 055	-	(2 055)	#DIV/0!	1 372
Indoor Facilities		-	-	1 084	1 207	-	(1 207)	#DIV/0!	-
Outdoor Facilities		1 372	1 372	761	848	-	(848)	#DIV/0!	1 372
Capital Spares		-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-		-
Investment properties		18	18	9	10	-	(10)	#DIV/0!	18
Revenue Generating		18	18	9	10	-	(10)	#DIV/0!	18
Improved Property		18	18	9	10	-	(10)	#DIV/0!	18
Other assets		1 783	1 783	1 278	1 422	-	(1 422)	#DIV/0!	1 783
Operational Buildings		1 440	1 440	1 102	1 226	-	(1 226)	#DIV/0!	1 440
Municipal Offices		1 223	1 223	688	766	-	(766)	#DIV/0!	1 223
Workshops		21	21	25	28	-	(28)	#DIV/0!	21
Stores		196	196	388	432	-	(432)	#DIV/0!	196
Housing		343	343	176	196	-	(196)	#DIV/0!	343
Staff Housing		68	68	153	170	-	(170)	#DIV/0!	68
Social Housing		275	275	23	26	-	(26)	#DIV/0!	275
Capital Spares		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
Intangible Assets		658	658	166	188	-	(188)	#DIV/0!	658
Servitudes		-	-	-	-	-	-		-
Licences and Rights		658	658	166	188	-	(188)	#DIV/0!	658
Computer Software and Applications		658	658	166	188	-	(188)	#DIV/0!	658
Computer Equipment		1 456	1 456	705	788	-	(788)	#DIV/0!	1 456
Computer Equipment		1 456	1 456	705	788	-	(788)	#DIV/0!	1 456
Furniture and Office Equipment		796	796	400	447	-	(447)	#DIV/0!	796
Furniture and Office Equipment		796	796	400	447	-	(447)	#DIV/0!	796
Machinery and Equipment		2 898	2 898	1 177	1 320	-	(1 320)	#DIV/0!	2 898
Machinery and Equipment		2 898	2 898	1 177	1 320	-	(1 320)	#DIV/0!	2 898
Transport Assets		4 318	4 318	2 374	2 647	-	(2 647)	#DIV/0!	4 318
Transport Assets		4 318	4 318	2 374	2 647	-	(2 647)	#DIV/0!	4 318
Land		-	-	-	-	-	-		-
Land		-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Total Depreciation	1	87 293	87 293	62 787	69 921	-	(69 921)	#DIV/0!	87 293

Note: The depreciation run up until April 2020 was successfully recorded. The budget however is recorded in June and will be corrected in the special adjustment budget in June 2020.

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **April 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

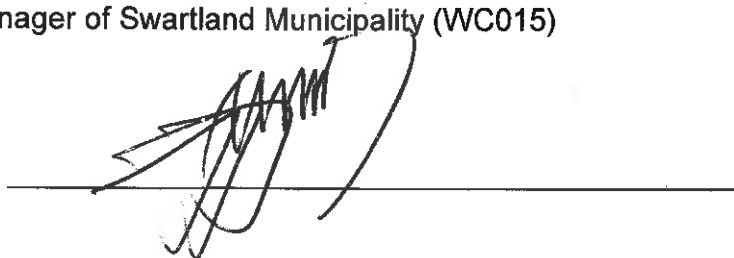
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 May 2020